Previous references.

File No. 428 of 1903-4.

190 .

Serial Nos. 1-2

(Gen. Finance

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-2

Part B. for

SUBJECT.

Report of Inspection of the District Treasury at Bangalore held by the Officiating Comptroller in February 1904.

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1. No. 6654 dated the 19th May 1904 (Dy. No. FL2039)
   From the Comptroller
   Submits a report on the result of the inspection of the District Treasury at Bangalore made by him in Feb: last.

2. No. FL3552-3 dated the 29th June 1904
   To the Comptroller and the D. C. Bangalore
   Records the above with certain observations.

Govt. of H. H. the Maharaja of Mysore (Government)
General & Revenue Secretariat.

File No. (if any)

Directions.—

No., date and purport of receipts to be entered in red, and office note in black ink in order of dates.—To be written only on one side, and inside the line of margin.

Office Note.

Branch Financial

Subject.

Letter Nos. 5554 / O.C.D.36 of 19th May 1904 from the Comptroller to the Govt. of H. H. the Maharaja of Mysore forwarding his report of inspection of the District Treasury at Bangalore.

The Dy. Commissioner Treasury Department to whom the above inspection report has been sent by the Comptroller has furnished reply to the Latter officer stating the measures he has adopted in rectifying the irregularities pointed therein.

The only questions for orders are:-

(1) The non submission of indents by the Bangalore Taluk for Stamps and opinion for sale to the retail Vendors as in other Taluks

(2) Retransfer of payments of Treasuries from the District to the Taluk Treasury.

(3) The money limit for the purchase of Stamps by licensed Vendors prescribed in G.O. Nos. 5[illegible] of 4-10-02. The Comptroller doubts whether the limit prescribed in the above order is intended to apply to each kind of stamps indented at a time or for the total Stamps of all kinds indented for.

As regards (1) & (2) the Dy. Commissioner Tr

that it is not possible to transact in the Taluk Treas
as there is only one Nayabi Tunasta, who has got lea
duties to look after and that in former days all the
were done in the District Treasury only.

Subd.
BK
6/8/24.

In regard to the Stamps accounts the points raised by the Comp
are 2.

(1) He says that the minimum of Rs 50 prescribed in G.O. No
-605 dy 24-10-02 is not adhered to;

(2) And that it is not clear from this G.O. whether the minimu
of Rs 50 is intended to apply to each kind of stamp indors
for a time or for only to the total stamps of all kinds indor

As regards the first point, it may be stated that no such
minimum was prescribed by the G.O. at all. It only
permitted licensed Vendors to sell stamps of the value of
more than Rs 25 and less than Rs 50. In G.O. No. 729-
dy 3-9-03, they were also authorised to sell even stamps
the value of Rs 50, only stamps of higher value being sold
direct by the Treasury.

(2). The G.O. not having fixed 50 Rs as the minimum fo
the issue of Stamps from the Dry to licensed Vendors
the question if the minimum is in respect of the aggrega
indent or of each kind of Stamp included in
the indent, does not arise in connexion with this Ord
but may with reference to para 3 of Circular 807 dy 29-9
of the Dy Accts Genl, which directs that the smalle
quantity to be sold to a Vendor at one time will be 25
worth of Stamp papers or labels or both —

Thus the real minimum in force is Rs 25 & not Rs 5
The question of reducing even this minimum of Rs 25
forms the subject of and the reference from the Dy
Comr Kadur and is now before the Govt —

be enforced in respect of the whole indent made at one time & not in respect of each kind of stamp included in the indent.

All the registers in the Try should be in the prescribed printed forms and the books in use should be well bound and the pages Consecutive numbered. It would be desirable to request the Compt^r. to prescribe Standard forms in which the accounts of the Try should be kept and to arrange to supply all the Treasuries with these forms in properly bound and paged books. This would be one of the precautions against the Commission of fraud. It will besides relieve the Treasuries of a lot of mechanical work.

—

The register prescribed by the Compt^r. to show the receipt & despatch of the Valuables of the departments kept in the Try for safe Custody, would appear to require 2 more Cols to make it Complete. (1) Description of Valuables and to be Contained in or the boxes &c sent for safe custody.
(2) Circumstances and Conditions of receipt.

The Compt^r's form simply provides Cols for "Initials". It is better to specify whose initials are necessary. Both the Try Officer and the Treasurer should initial the receipt & return of the boxes of Valuables. These two Suggestions in regard to the opening of 2 more Cols and the specification of the officers who should attest the registers are made in accordance with the forms in use in the British Treasuries. Please see extract of Section 3 of the Madras Try Manual.

—

The Dy Comr. does not say what action he has taken to remedy the defect pointed by the Compt^r. in regard to the Tax Check exercised over the Taluk Stamp returns & the register of Horse Hunting advances.

may be required to subject these Accounts to proper Scrutiny

The Inspecting Officer observes in the Staff of accountants in this Try is not such as regards qualification & capacity for work as is necessary for the efficient discharge of the work of a Dt Try & that all the accountants showed a want of knowledge of the Civil Account Code". The Dy Comr may be required to take steps to improve the efficiency of the Try Estabt. The practical ways in which this may be done would appear to be 3.

(1) Younger members of the Try Estabt may be required to pass the Account Test.

(2) Such of the Officials working in other depts, as have passed the Account Test may be sent to work in the Try.

(3) The Comptr may be required to compile a Try Manual adapted to our local needs, containing clear instructions regarding every kind of Try work all Standing orders and Circular instruction issued by the Comptr would be incorporated in this Manual and it would be a very useful book in the Try. Such Manuals have been compiled by all the Accountants General in British India & prescribed for adoption by their Treasuries in their Provinces.

Printed Questions nos

8, 35, 40, 46, 58, 59, 61
63, 66 & 67

The Dy Comrs attention may be drawn to the defects disclosed in the answers to these questions.

Subd to the Secy.

Mch 11/6/04

Please put up a draft briefly
embodying the above suggestions for
submission to the Dewan
15/6/04

Dft. Subd
18/6/04

Submitted to the Secy
Dewan
20/6/04

Draft order is submitted
to the Dewan Sahib
for approval
20/6/1904

Extract from the Madras Treasury Manu

Sec. 3. Cash chests of the Settlement, Survey, Rej
tion and other departments authorised under artic
2, note 1 of the Civil Account Code, and chests con
taining cash, Government or other securities, a
parcels containing jewels or other valuables fro
the Civil Courts may be lodged for safe custody i
treasuries.

For the chests and parcels so received a repis
should be kept up showing: -

(1) date of receipt;
(2) from whom received;
(3) number of boxes, packets, bags &c., and mark
on them, if any;
(4) description of valuables said to be contained
them;
(5) circumstances and condition of receipt;
(6) initials of Treasury officer and of treasure
(7) date of return;
(8) to whom returned;
(9) initials of Treasury officer and treasure

RL 2039 Gen. Fin. 428 of 1903 04
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G.A.D. 3
25/5/04
36

OUTSIDE AUDIT DEPARTMENT.

OFFICE OF THE
COMPTROLLER, GOVT. OF MYSORE,
BANGALORE, 19/24 May 1904

Henry Eagles, Esq.,
Offg: COMPTROLLER, GOVT. OF MYSORE.

To
L. Anantasawmy Rao, Esq., B.A.,
SECRETARY TO THE GOVT. OF MYSORE,
General and Revenue Depts

SIR,

I have the honor to forward herewith the report on the result of the inspection of the District Treasury at Bangalore made by me in February last. Such of the points as could not be duly brought upon the printed memo of questions have been noticed in the separate memo attached to the printed report. Copy of the rep from the Deputy Commissioner, Treasury Department on some of the points to whom the report had been sent is also enclosed for information.

I have the honor to be,
Sir,
Your most obedient servant,
H Eagles
Offg:Comptroller.

Outside Audit DEPARTMENT.

1904

From

Henry Eagles Esqre
THE COMPTROLLER,
MYSORE GOVT.

To

THE SECY. TO GOVT. OF MYSORE,
General & Revenue Dept.s

Dated 19
Despatched 28 May
Received

No.
~~No. 1~~ No. 36

SUBJECT MATTER

Forward my report on
result of the Inspection
of the Distt Treasury at Kang.
& encloses Copy of the repr
from the Assistant Dy Depart
on some of the points to who
the report had been sent
for information

Report on the result of the inspection of the Bangalore District Treasury commenced on the 24th and concluded on the 26th February '04.

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1. Both the Accountant's & Treasurers Balance sheet are kept neat and clean. The balances in them were compared with each other for some days in January and February '04, and found correct.

2. The Cash Books maintained by both the Accountant and the Treasurer and all the Registers subsidiary to the Cash Book of the Accountant, kept in the Account Branch of the Treasury, are in bound books, but not printed with the necessary headings. Some of these Registers are kept in papers stitched into books.

3. The pages in the Cash Books and Balance Sheets and in the several Sub Registers have not been duly numbered.

4. The Register showing the boxes &c., lodged in the Treasury, by Government officers for safe custody is not kept in a bound book with necessary headings. At present it is kept in a note book without any heading whatever. A Register in the following form has been suggested to be maintained in future.

Serial No.	Date of Deposit.	By whom Deposited and with what No: & date.	Description of the box with No: of seals.	Initials.	Date of return.	Reference

5. Challans in Manuscript are accepted from Criminal Courts for amounts of fines realised and remitted to the Treasury. Manuscript Challans are also accepted in the Taluk Treasuries, and no objection has apparently been taken to this procedure bythe District Treasury.

6. The detailed account of receipts and issue of

of Stamps & opium is kept by an Accountant. From this Account the total receipts & issues are posted into the Stock Account, kept by the Treasurer, at the time of receipt and issues. There is nothing to indicate that this account (Accountant's) is checked by any one.

In some instances where payment have been made on bills and Cheques, by transfer to credit of some heads of account, the heads of account to which the amounts are credited are not noted on the vouchers as ought to be done under Codal & Circular instructions. This was pointed out to the Treasury officer who said he would see to it being done in future. This was pointed out the Treasury officer, who said he would see to it being done in future.

It is said that Stamps & opium are not indented for by the Bangalore Taluk Treasury for sale to the retail Vendors as in other Taluks and that the payments of the pensions which were being made at the Taluk Treasury before its amalgamation with the District Treasury have not been retransferred to that Taluk Treasury after the same was again separated from the District Treasury, and that consequently the work in the District Treasury has been considerably increased. Necessary orders on this point should be issued by the Deputy Commissioner and a notice given to the pensioners concerned. Stamps should be used issued by the District Treasury to the Bangalore Taluk Treasury as before on indents. The Deputy Commissioner to instruct the Amildar accordingly.

P.W.Form No.72 is being used in the District Treasury for check Register of P.W.letter of Credit & Cheque instead of Fl: form No.45A (C.A.C.form 62) The Head Accountant was ignorant of the existence of such a form of Check Register although it is prescribed by the Civil Account Code. The form used by the Treasury for a Check Register is the form of Pass Book prescribed by the P.W.Department for Executive Engineers- The result

result is that two Cheque pass books are kept in and written up by the Treasury which is in contravention of standing orders. The P.W.Pass Book has to be kept by the Executive Engineer and sent to the Treasury for verification and certificate of the balances with reference to the Treasury Check Register, but this is not being done. The Treasury Head Accountant has been instructed ~~noticed~~ by me on the subject and the Check Register on the prescribed form was obtained from the Press and sent to Treasury to be brought in use at once.

No Check Register is maintained for Revenue Survey Letters of Credit. It is explained that all payment on Revenue Survey Cheques are made at the Bangalore Taluk Treasury and that the Letters of Credit issued on that account are transferred to the Taluk Treasury without noting the same in a Register to be kept in the District Treasury. The maintenance of a Check Register for Revenue Survey payment on letters of Credit in the District Treasury is very necessary to record the Letters of Credit issued, the Cheques paid against it and the balances available after such cheque payment to avoid any payment over and above the amount of Letters of Credit.

The Register kept to show the amounts of Letters of credit issued on account of the Forest Department as also Cheques issued against thesame, has no headings whatever. None of the entries in this Register has been attested by either the Treasury officer or the Head Accountant as required by Codal rules. A Register in the form prescribed for P.W.Check Register may be maintained for this purpose also and should be brought into use at once.

Register of Pension Pay orders.

The entries in this Register have not been attested by the Treasury officer nor is a red ink line ruled

ruled across the page below each entry as required by Art: 343 of the Civil Account Code. The Head Accountant was instructed to see that this is done in future.

Pension Pay orders have been arranged in 6 open files. The first is used for the Treasury portion of the Pension Pay Orders of such of the pensioners as have not drawn pension one month, the 2nd for those of the pensioners who have not drawn their pension for two months and so on to the sixth month. This arrangement was explained to have been adopted to enable the Treasury Accountant to watch that Pension Pay orders tally in arrears for 6 months and above are not paid without the sanction of the Comptroller as required by Codal rules. This system of keeping the Pension Pay order is satisfactory as by it the Pension Pay orders, not operated on for 6 months, are easily traced and sent on to the Comptroller's Office as required by the rules.

The Registers Revenue Deposits of Receipts and Repayments are in the form prescribed by the Civil Account Code but the entries there have not been attested by the Treasury officer as required by Codal rules. The repayment have been entered in the Register of Receipts against the items concerned but the balances at close of the year have never been struck and recorded in the column provided therefor in the form. The omission to enter the balances in the register necessitated the compilation of separate statements of the annual balances for submission to the Comptroller, thus duplicating work. The matter was explained to the Treasury officer who promised to see to the correct procedure in this matter being observed in future. Several unattested corrections were observed in the Register of Receipts and repayments.

No Register is kept in the Treasury to show the

the stock of books of bill forms &c., and the date of issue of the same for use in the Treasury. The Treasury officer has promised to open one at once.

16. It has been observed that in this Treasury payments on account of Land Revenue is received on account of another District and remitted by Public Service Transfer Receipts even for sums less than Rs.150/-. The Treasury officer explains that it is being done under the orders of the Deputy Commissioner. This is in contravention to Codal rules vide Civil Account Code Art:143 par 18.

17. Register of bonds on account of House building Advance.

This gives the following details :-

(1) No

(2) Date

(3) Name of executant of bond

(4) Amount

(5) Date of return

This Register is kept by the Treasurer, and in it the dates of receipt and return are attested byboth the Treasurer and the Treasury officer. The acknowledgment of the parties for the bonds are obtained on their application therefor, and filed along with other "From" letter It would be better if one more column is opened in the above Register and the signature of the party taken in this column.

18. It is observed from the indents for Stamps filed that the Minimum of Rs.50/- prescribed in Pro: No.597-605 dated 4-10-'02 is not adhered to, and stamps for less than Rs.50/- allowed at a time.

There are instances where separate indents for different denomination of Stamps- General Court fees & receipt- by one and the same Vendor and on the same dat are made on the Treasury each for less than Rs.50/- but

but the aggregate of the indents exceeds Rs.50/-. It is not clear from the Government order whether the minimum of Rs.50/- is intended to apply to each kind of stamp indented at a time or for the total Stamps of all kinds indented for. There is only one instance in which a general stamp of the value of Rs.7-8-0 has been issued to a licensed Vendor on 13-2-'04, but discount has been allowed on the purchase money. It is explained that it was sanctioned by the Treasury officer as a special cas the Vendor having by over sight forgot to include this in his previous indent.

19. From the "C" account of the Dodballapur Taluk fo 19-2-'04 it was observed that receipt stamps of the value of Rs.9-6-0 were issued to a licensed vendor which is less than the minimum fixed by Government and the co mission paid to the vendor on that amount. No objectio was taken by the District Treasury apparently because this Treasury also allow sales for less than Rs.50/-.

20. The following statement gives the latest "C" Accounts of the several aeeeunts Taluks received in the District Treasury and the dates of their receipt. It will be seen therefrom that the accounts have been despatched from the Taluks with any considerable delay. The "C" Accounts of the Dodballapur Taluk for the 21st February '04 was not however received up to 26th idem, i.e delay of 5 days. Its submission with explanation for delay has been called for.

Bangalore Taluk	"C" Account for	22-2-04	Recd: on	24/2
Hosakota	-----do-----	24-2-04	" "	26/2
Devanhalli	-----do-----	22-2-04	" "	25/2
Dodballapur	-----do-----	20-2-04	" "	23/2
Nelamangala	-----do-----	24-2-04	" "	26/2
Channapatam	-----do-----	24-2-04	" "	26/2
Kankanhalli	-----do-----	23-2-04	" "	25/2
Anekal	-----do-----	23-2-04	" "	26/2
Magudy	-----do-----	24-2-04	" " "	26/2

21. The "C" Accounts received up to date have all been posted into the Ledgers. It should be mentioned here that the old system of posting the Ledgers from th Abstract given on the last page of "C" Account still continues. It is explained that it is not possible fo the District Treasury to make a classification of the items in the "C" account independently and to post the Ledgers after comparison with the Abstract made by the Taluk authorities for the reason that it cannot possibly ~~be~~ Done ~~this work~~ with the present staff of Accountants. Unless the classification made in the Taluks is first checked in the District Treasury it cannot be said that that classification is correct.

22. In the "C" accounts full details for credits are not given. The amounts are credited as received from A or B as per Chellan or Irsal patty. Even where amoun are tendered on one Chellan to be credited to more than one head of account, the amounts to be credited to several sub heads of accounts have not been entered separately in the "C" accounts.

23. Unless a reference is made to the Challans or Irsal-patties, the heads of accounts cannot be ascertained . It is very essential that the entries of credits & debi in the "C" Accounts should be fully detailed to enable the District Treasury officials to know the nature of receipts & payments without reference to the Challans o bills.

23. Stamp returns from Taluks.

There is nothing to indicate that these Returns are checked in the District Treasury, only the total re alisations by sale of Stamps and the total credit of Stamps as received from the District Treasury and shown in the last column of the return are ticked off in penc Apparently this is done after comparing the realisation

realisations shown therein with the credits in the Ledge and the receipt of Stamps shown in the return with the issues shown in the Stamp account of the District Treasury. But their agreement is not noted and attested.

24. House building Advance Register.

This Register is kept in the form of a Ledger showing the names of officials as well as officers according to offices. The monthly recoveries have been posted up to date. But the entries in this Register have not been attested by any one. Only a few of the corrections made in this Register have been attested by the Head Accountant.

25. The several Sub Returns to be submitted to the Comptroller are being written up day by day. The daily postings in the Taluk Ledgers are being attested by the Head Accountant daily and by the Treasury officer once in ten days, and are up to date.

26. Prompt measures are being taken to call for wanting vouchers & Challans from Taluks.

27. A list showing the names of officials of the Treasury and the distribution of work &c., is enclosed for perusal.

I may add that the staff of accountants in this Treasury is not such as regards qualification and capacity for work as is necessary for the efficient discharge of the work of a District Treasury. Not one of them have passed the Mysore Account Examination and all showed a want of knowledge of the Civil Account Code. The Treasury officer, Mr.Narsinga Rao Purnaiya, is endeavouring to bring about a better state of things in this Treasury and I am confident that he will show an improvement when next theTreasury is inspected. It was a matter of surprise to me that there was not a copy of Vol:I of the Civil Account Code available in the Treasury for refer

reference. I was told that application had been made for copies of this publication to the Deputy Commissio but not responded to, to date of inspection. No time should be lost in having the books supplied.

Wm Eagles

Offg:Comptroller.

	Age	Examinations passed.	
(1) Rajagopal Moodr: Head Accountant.	52	Nil, old official of long standing service in Treasury.	Supervises the transactions of the District Treasury and the compilation of accounts to go to the Comptroller.
(2) Ramakristna Moodr: Dy: Accountant.	43	Middle School Service 18 years of which 5 in Treasury.	Supervision of Compilation of disbursement portion of "C" & Distri Accounts.
(3) T.Subba Rao 3rd Accountant.	25	Matriculate Service in Treasury about 6 months.	Attending Cash transsaction of the District Treasury and keeps J Deposit Register.
(4) Lingappa 4th Accountant.	31	Middle School Service in Treasury 7 years.	Revenue Deposits, House Building Advance Insurance.
(5) Venkatanaranappa 5th Accountant.	54	Old official Service 30 years of which in Treasury 9 years.	Compilation of receipt portion of accounts of Taluks & District.
(6) Srinivasaiyengar	30	Matriculate Service in Treasury 3 years.	Savings Bank Accounts.
(7) Venkataramyya	29	Middle School Service in Treasury 5 years.	Assists Deputy Accounta
(8) Narayana Rao	25	Service in Treasury 5 years.	Assists the Cash Accour ant & issue of Cheque &c.,
(9) Raju Moodr:	40	Service in Treasury 16 years.	Pensions and Assists Savings Bank Clerk.
(10) Chinnappa	38	Service in Treasury 12 years.	Stamp and Opium Accoun
(11) Puttoo Rao	50	Service in Treasury 22 years.	Taluk Ledgers.
(12) Lakshminarasappa	40	Service in Treasury 1 year.	Register To & from ~~Railway~~ Canal
(13) Navozkhan	25	Service in Treasury 6 years.	

Financial Serial No. 130.

Questions for District Treasury inspection, *vide* Appendix B of the Civil Account Code, Fifth Edition, Volume I, page 247.

Name of District Treasury. Bangalore

Name of Treasury Officer. Mr Ramasimha Rao Narayya

Name of Treasurer. T. Ramachandra Rao

Duration of Inspection Three days

Date commenced 24. 2. 04.

Date concluded 26. 2. 04

It is requested that the replies of the Deputy Commissioner may be entered in the opposite margin and forwarded to the Comptroller.

The hour at which the Treasury is opened for business and closed daily to be stated. — 11 am to 5 Pm

Procedure.

1. Are printed forms (chalans) available readily to persons having to pay money into the Treasury? — In majority of Cases Some are however Send written manuscript

2. Is money ever received without one? — No,

3. Are payments made before a formal order is obtained from the Treasury Officer? — No,

4. Are the payments entered at once in the cash book or other register subsidiary thereto and numbered in a consecutive monthly series for each register? — Yes.

5. Are check registers kept for all letters of credit and are all cheques entered therein before payment? Please state for what Departments such registers have been opened. — See Auditors report accompanying.

Is the daily balance sheet fully agreed with the accounts and the Treasurer's cash book before the establishment leaves office each evening or immediately on opening office next morning? Some of the balance sheets should be so compared by the Inspecting Officer.

yes

7. Does the Treasury Officer roughly verify by inspection the cash balance in the sole charge of the Treasurer before signing Treasurer's daily balance sheet

yes -

8. Does the Treasury Officer see that the cash balance shown against each Taluk Treasury agrees with that shown in the Amildar's last return? Please see whether the Amildar's returns contain the initials or remarks of the Treasury Officer.

There is no indication on the Daily Balance Statements that the balances were verified and found to tally.

9. Are remittances between the Taluks and District Treasury watched by means of the daily accounts and balance sheet? Please give a statement of any sums in balance giving the reason.

yes
No balance

10. Are the bill registers and other returns for the Comptroller's Office written up day by day?

yes In a few instances not done.

11. How are the vouchers stored between the date of payment and of transmission to the Comptroller's Office?

Made into bundles & kept separately.

12. Do Officers in charge of Taluk Treasuries certify on the first working day of the month to the personal verification of their balances?

yes -

13. Are the cash balances at Taluk Treasuries verified during the tours of District and Inspecting Officers, besides the usual annual inspection by the Jamabandi Officers? Enumerate the Taluk Treasuries so inspected within the last year.

yes.

14. Is the cash balance in the District Treasury verified by the Deputy Commissioner or in his absence by the next senior Officer not being the Treasury Officer on the 1st day of each month?

yes -

Pensions.

15. Are registers kept of the permanent pay orders payable at the Treasury ? — Yes

16. Are the files of permanent pay orders complete according to that register ? In case of pensioners paid at the Taluks, have the original orders been retained in the District Treasury, copies being sent to the Taluks ? — Yes –

17. Are they accessible to strangers, to any one but the Treasury Officer ? — They are under the personal Custody of the Dy Commr

18. Are the orders in good condition ? — Yes

19. Are all payments noted on them ? — Yes

20. Are any overfull of notes of payment ? — no

21. Are any permanent payable orders improperly detained when a pension has not been claimed for more than 6 months ? — no.

22. Does the Treasury Officer or the Treasurer check the pensioner's marks with the original order before paying him ? — Yes - by the Dy Commr and Head Accountant

23. In case of pensioners permanently exempted from personal attendance, is proof every year obtained of their continued existence and recorded ? — No such cases in this Treasury.

Interests.

24. Is a register kept of Government of India Pro-Notes and Mysore Loan Debentures on which interest has been made payable at the Treasury, and are the instructions of Circular No. 1625, dated 19th March 1885, regarding the enfacement of the latter by the Comptroller for payment of interest attended to ? — No pro-notes in this Treasury.

Deposits.

25. Are new receipt registers in the prescribed form opened every year with the balances remaining at close of the previous year?

Yes Balances not struck and brought over. Accountant does not understand the form and is at sea in every matter of detail.

26. Does the Treasury Officer initial each deposit in the receipt register?

Daily total done.

27. Does he ever question the admissibility of deposit?

yes -

28. Is the order for repayment passed without previous reference to the receipt register?

no

29. Is each re-payment noted against its corresponding credit in the receipt register at the time of payment, and initialled by the Treasury Officer?

yes -

30. For what accounts are personal ledgers kept?

Savings Bank account

31. Is there a monthly interchange of accounts between the District Treasuries and the several Municipalities within the District, as prescribed in Circular No. 1630, dated 27th April 1885?

no

32. Is a formal acknowledgment given by the Deputy Commissioner of the correctness of the balances certified by the Treasury Officer?

Bills or Transfer Receipts.

33. Where are spare stores of bill forms kept?

In an almirah in the Dy Accts room.

34. Under whose key ? Treasury Officers Key

35. By what precautions maintained in order ? no order N. S. T. Receipt Boo
No: 1382 is being issued ins
its previous number wh
available in the St.

36. Is the numerical series of each class unbroken ? Yes.

37. Are the books of forms required for the day's use issued in the morning ? Yes.

38. And are they checked by the Treasury Officer on return in the evening ? Yes.

39. Are issue registers opened out before the year begins ? Yes.

40. Is the authority for issue of each bill noted in the issue register ? no.

41. Are the counterfoils of Transfer Receipts issued, initialled by the Treasury Officer and the Treasurer ? Yes.

42. Do they agree with entries in the issue register on the experience of a few taken at random ? Yes. Examined

43. Are the issues of duplicates noted in the issue register ? no duplicates.

44. Are the cross checks given in Article 384, Civil Account Code, understood and applied ? Yes.

45. Where are files of original advices of bills drawn on the Treasury kept? In a book the Key of which is kept by the Cash accountant

46. Are those from each Treasury kept together in order of dates? no

47. Is the check register of bills payable written up daily from the advices received? yes

48. Does the Treasury Officer ever check the entries by the original advices? yes

49. Is the column of amount totalled as soon as each page is filled and the total carried forward? yes

50. When bills are presented for payment are they checked with the check register of bills payable? yes

51. Are the date and amount of payment entered in the check register? yes.

52. Is the fact of payment also marked off in the original advice? no. Instructed

53. Are paid bills numbered in order of payment and attached to the paid bills schedule, and is it written up daily for transmission to the Comptroller's Office? yes

54. In old check registers of bills payable are lapses marked off on advices from the Comptroller?

District Savings Bank.

55. Is the Treasury open for business every day, Sundays and holidays excepted ?

yes

56. Are all transactions posted in the journal at the time of their occurrence ?

yes.

57. Does the Treasury Officer initial each entry of receipt and repayment in the depositor's pass book ?

yes.

58. Does he compare each entry in the pass book with the corresponding entry in the journal before initialling it ? And does he see that the balance after each transaction is entered in the ~~journal~~ Ledger ?

no

no.

59. How does he satisfy himself that the ledger is properly kept, and is in agreement with the journal ?

not attended to.

60. Are the monthly registers of Taluk Treasuries embodied in the District journals of receipts and payments and are transfers from Taluk to District Treasury and from one taluk to another effected in accordance with Circular No. 1627, dated 21st March 1885, as amended by Circular No. 1683, dated 10th March 1887 ?

yes.

Public Works Department.

61. Is every letter of credit entered at once in the column of balance in the register of cheques paid ?

no.

62. Is anything credited in the register of cheques paid or in the Public Works pass books, but the amount of letters of credit issued by the Comptroller ?

no

63. Is the pass book with the Executive Engineer ?

Two - one Ley. Treasury & another Ley (P.W.D) Ex: Eng

64. How often does he send it to be written up ?

once a month.

65. Is the Treasury register kept up to date? — Yes.

66. Is it laid before the Treasury Officer before any new cheque is passed for payment? — No

67. When are cheques paid at Taluk Treasuries posted in it? — At the end of each month

Cash.

68. What is the amount under double locks? — Rs 89850-8-0 on 23.2.04.

69. Is the treasure which is under double locks so kept in the boxes or other receptacles that the money is taken out of the box which has been the oldest filled? — Yes.

70. Has each chest a memo of its contents, altered and initialled by Treasury Officer whenever money is put in or taken out? — Yes

71. Does the Treasury Officer register ~~(in Form 29)~~ every amount passed into or passed out of double locks at the time with his own hand or with his signature to the entry? — Yes in form 150

72. What is the amount in the Treasurer's hands at time of examination? — Rs. 2022-2-2

73. Are the different kinds of coins kept apart? — Yes.

74. Are each kind kept in bags of uniform size? — Yes -

75. Are there two locks to the outer door, and who keeps the keys? — Yes - one with the Jury Officer & the other with the Treasurer

76. Are the boxes and safes in good order? Are there two locks to each, and who keeps the keys? — Yes Boxes - no Safes in the Treasury one Kept by the Jury Officer & another by Treasurer

77. Is there any bag or store of coin in the Treasury kept apart from the general balance ?

No

78. Give a list of any money or valuable placed in the Treasury for safe custody by Government Officers or others.

List attached

79. Does the amount of cash in the Treasury including currency notes agree with the balance as shown in the last entry in the Accountant's Daily Balance Sheet ?

Yes

80. Does the Treasurer's Balance Sheet show correctly its distribution between treasury under single and under double locks?

Yes

81. Give a list of the uncurrent coin in the Treasury, showing the number of each and the value credited in accounts ?

Rs 1430-8 Decay Rup. of 1840 withdrawn from Circulation

82. How are uncurrent silver coins cut under the Coinage Act, credited in the accounts at their nominal or actual value ? and how are they kept in the Treasury ?

under Codal rules

83. Have any $\frac{1}{8}$ or $\frac{1}{4}$ rupees been cut as light ?

No

84. What precautions are taken by the Treasury Officer to see that all coin presented by the public is carefully examined and withdrawn from circulation if tampered with or unduly worn ?

The Sheroff under the Supervision of the Treasurer tests the Coins presented & the same then dealt with in the rules of Compared with Re

85. Are the minimum weights and test scales in good condition and carefully kept ?

Yes

86. Are rupees supposed to be light, tested by *those* scales before being cut ?

87. Is small silver readily obtainable at the Treasury ? yes -

88. Are requisitions for British copper coins ever received from Taluk ? not done

89. What evidence is there that the Treasury Officer examines the cash balance returns of Taluks to see if copper or small silver coins are needed by them ? no trace of same

90. Do the latest Taluk returns show that the supply of British copper at each Taluk is enough to meet all demand ? yes -

91. Are British copper coins freely taken at the District Treasury, in payment of Government demands without limit and in exchange for silver when tendered in parcels of 2 Rs. and upwards ? yes.

92. Are they freely issued to all applicants in exchange for silver or currency notes and in payment of claims against Government ? yes -

93. Are the registers in forms I, II, III which were prescribed in Circular No. 1474, dated 30th April 1880 duly kept up, showing Treasurer's daily balances of notes and coins of all descriptions and the Shroff's daily receipts and issues there of ?

94. What amount of uncurrent and defaced copper coins are there on hand? — None

95. Is it kept so apart from the current copper that it cannot be issued by mistake?

Currency.

96. Are currency notes freely taken when tendered in payment of Government demand? — Yes.

97. Is the placard in English and the Vernacular (regarding encashment of notes) exhibited in a conspicuous placewhen the balance allows such encashment? — Yes. in Cantonese In English is to be posted

98. Are currency notes arranged in bundles according to the circle of issue and denominations? — Yes

99. Are they placed in order of receipt? — Yes

100. Are they regularly re-issued in the order of their receipt? — Yes

101. Is the notes register punctually kept up? — Yes

102. Is it in English or Vernacular. — English

103. Does it separate notes of different circles? — Yes

Stamps.

104. Is the store account of stamps kept regularly up to date? — Yes

105. What stock is left with the Treasurer and what record is kept of his receipts and issues?

The whole stock is under the joint Keys of the Dy: Offr. & Treasurer

106. What is under the Treasury Officer's charge?

— See above

107. When was stock last examined?

2nd December 03

108. By whom?

Treasury Officer

109. Was it found to agree with the balance in the registers?

Yes

110. Does the Treasury Officer or the Treasurer periodically examine the accounts of the Stamp Vendors at the kasaba and take away the registers from the Stamp Vendors when completed? These registers should be filed carefully in the Treasury records, as required by Circular No. 1694, dated 3rd November 1887.

Yes —

111. Describe fully the charges paid from the Treasury for the sale of stamps.

3 & 5 o/o Commission under Rules.

Opium.

112. Is the store account of opium kept regularly up to date?

Yes

113. What stock is left with the Treasurer?

Seers Tolas
37 - 22 3/4

114. What is kept under the Treasury Officer's charge? and does he personally superintend the weighment of opium when received?

See Query no 105. The Dy Officer sees to the weighment & H. Seers

115. When was stock last actually taken ?

6.2.04

116. By whom ?

The Treasury Officer

117. Was it found to agree with the balances in the registers ?

Yes.

118. Have bills been sent in for wastage up to date ?

Yes.

119. To what Taluk Treasuries is opium supplied under Circular No. 1643 ? Is it desirable to supply the drug to any other Taluk Treasures ?

To all except Bangalore, To this Taluk
Taluq Duy, ~~at Bangalore~~
the Drug is supplied dir
from the Distt Treasury

Treasury Furniture.

120. How many spare Chubb's locks are there in store ? and are they in good condition ?

None,

121. What is the state of the treasure boxes and have those in use Chubb's locks.

Good,

Miscellaneous.

122. What record is kept of the Comptroller's orders of retrenchment.

Filed with Head Acctt

123. In whose custody is it ?

Head Accountant

124. Is reference made to it before new pay is issued ?

Yes

12 Are to corrections to the Civi Account Code posted up to date ?.

No Copy supplied
Duy This is necessary

126. Is the file of the Comptroller's Circulars complete? Is it readily accessible?

Yes

127. Does the Treasury Officer take pains to see that important new Circulars are understood?

Yes

128. Are the officer registers and records in good order?

Yes

Treasurer

129. What is the nature and amount of the security given by the Treasurer?

Rs 3525/- in Cash
3475/- in Landed Property
7000/-

130. Where are the bonds and other papers of the security kept?

131. When was it last tested?

132. What amount is ordinarily left in the Treasurer's hands?

Below the amount of Security

Establishment.

133. (1) Is pay disbursed at the treasury in detail to any other than the Treasury Establishment? if so the practice should be forbidden. (2) Are receipts taken in a register in all pay and allowances issued?

Monthly Establishment pay is included in the Abstract of the Disbursers Establishment and is signed in the Disbursers Office

134. Is a stamped receipt required whenever the amount exceeds Rs. 20?

135. Have service books been prepared for the whole establishment of the Treasury, including inferior servants and are they kept in the records ?

The Service books were not forthcoming in the Ry. they were stated to have been kept in the Dy Commrs office

136. Have they been written up to date and attested by the head of the office as required by standing orders ?

Nos could not be ascertained as the books were not in the Ry.

W. Eagles

W.G. Comptroller.

From

The Deputy Commissioner,
District.

To

The Comptroller, Mysore Government,

Bangalore.

Dated

Despatched

No.

Forwards report on the inspection of the District Treasury held o

Deputy Commissioner,
District.

MGCPB—22-2-1901-100

Statement Showing Cash chests and Jewels

No	By whom lodged	Particulars of property
137	Principal Munsiff's court	one tin box with 3 seals in
156	Sub Judge	one tin box
169	do	one tin box with 5 red seal Case No 334 of 1900-01
180	do	Sealed Woollen box in this Case N
181	do	one tin box in cloth with 2 this Case No 560 of 00-01
184	do	one sealed box in this of 1895-96 Seals 9
186	do	one sealed box in execu of 03-04 5
190	Additional Munsiff	one box with two seal

temples &c lodged in the Bangalore District Treasury

dged	Authority for lodging	Remarks.
Rs 3/518	Kavarese Yadi No 2 of 4-7-93	
94		
	Kavarese Yadi of 26-6-96	
Inis	Docket No 899 of 10-3-00	
7 of 2/2/01	Docket No 514 of 30-10-01	
s in	Docket No 874 of 29-1-02	
No 57	Docket No 143 of 7-4-03	
n No 203	Docket No 559 of 31-10-03	
	Docket No 457 of 23-2-04	

25

From

D. Devaraj Urs, Esq.,

Deputy Commissioner, Treasury Department,

Bangalore District.

To

Henry Eagles, Esq.,

Offg:Comptroller of Mysore,

Bangalore.

Dated 25/29th April 1904.

No. 743/c.

Has the honor to return the Treasury inspection report forwarded to this office with his No.5287 of 19-3-'04 with the following remark

1. Accountant's & Treasurer's Cash Books are in manuscript as the prescribed printed books have not been supplied.

2. Pages in the Cash Book and balance sheet are being regularly numbered now. This was not done before as the consecutive dates were entered which it was thought sufficient.

3. A Register for entering articles received for safe custody has been opened with the headings prescribed by the Comptroller.

4. Circular instructions have been issued to the Taluks not to accept Manuscript Chellans. When presented at the District Treasury they are refused and a printed one insisted on.

5. The stock book of opium and stamp maintained by the Accountant is being signed ever since his examination of this Treasury both by the Treasury officer and the Treasurer.

6. The credit head to which amounts are transferred are being noted on bills as instructed by him.

7. The Amildar of Bangalore Taluk had been asked to transact the sales of stamps and opium and to disburse pensions, to which he replies that it is not possible for him to do it as there is no safe place to secure stamps and opium (The Amildar's report No.181 dated 25-4-'04 is herewith enclosed for perusal and kind return
The undersigned agrees with the Amildar as there is only one Magady Gumasta, who has got several duties to look after. In former days all these ~~are~~ were done in the District Treasury only.

8. The Pass Books of D.P.W Cheques sent by him have been bro into use.

9. Check Register to watch the amount of Revenue Survey Lett of Credit transferred to Taluk has been opened and the monthly payments deducted. Another Check Register for Forest Letter of Credits has also been opened.

10. As required by Codal rules, entry of each new P.P.P. rece is initialled by the Treasury officer and a red ink line drawn unde neath the entry.

11. As instructed by the Comptroller at the time of inspectio Revenue deposit Registers are initialled. The balances will ~~also~~ be struck after each year.

12. A manuscript register has been opened to show the No. of Cheque books received with the ~~Treasury~~ necessary Columns for date of issue &

13. Issue of Service bills on account of Kandayam has been pu a stop to and in only one instance service bill has been issued on the said account charging a premium as per Codal rules.

14. A separate manuscript register to obtain signatures of ex ecutants of House Building Advance bonds at the time of return has been opened with the ~~Treasury~~ necessary Columns as per instructions contained in his Inspection Report.

15. The minimum amount of each indent for stamps is still und correspondence.

16. The Taluks have been written to, to give in future detail for credits in C Accounts and to insist on parties to show separate on the Chellans the different heads of accounts to which money has to be credited.

(Signed) Ahmed Ali
For by Commissioner
Treasury Department
Bangalore Dt

Copy
Sh Eagles
Off Comptroller
of Treasuries

Bg 2/5/04

Gen. Fin. 4288 of 1903-04
Serial 2

Proc of the Govt. of HH the Maharaja of Mysore

Read:-

Report of Inspection of the Dt Try at Bangalore held by the Offg Comptr. in February last and the Copy of the reply of the Dy Comr. Try Dept on some of the points noticed in the report, recd with letter no 6654/04A536 of the 19th May 1904 from the Offg Comptr. to the Govt of HH the Maharaja of Mysore -

Order No: 3552-3 of 24/6/1904
Tl.

Recorded with the following observations.

In regard to the indents of licensed Vendors for stamps, the Offg Comptr. notices that the minimum of Rs 50, prescribed in G.O. no Fl 597-605 of the 4th Oct 1902 is not adhered to and entertains a doubt if the minimum is intended to apply to each Kind of stamp indented for at a time or only to the total stamps of all kinds indented for. It is observed that the G.O. referred to prescribes no such minimum but only permits licensed Vendors to sell stamps of the value of more than Rs 25 and less than Rs 50. In G.O. no Fl 729-37 of the 3rd Septr 1903, they were also authorized to sell stamps of the value of Rs 50, only stamps of higher value being sold direct by the Treasury. As regards the minimum no force, the Offg Comptr's attention is invited to para 3 of circular no 807 of the 29th Septr 1879 which directs that the smallest quantity to be sold to a Vendor at one time will be Rs 25 worth of Stamps & papers or labels or both.

22.VI.04

24.6.1904

Made
25/6/04

This minimum is in respect of the whole indent and not in respect of each kind of Stamp included in the indent.

Many of the registers kept in the Treasury are reported to be in manuscript, not well bound and their pages not Consecutively numbered. The Compt^r. is requested to prescribe the Standard forms in which the Accounts of the Dry Should be kept and to arrange to Supply all the Treasuries with these forms in properly bound and paged books.

3. The form of the register prescribed by the Officiating Compt^r. to record the receipt and Disposal of the Valuables of other depts kept in the Dry for Safe Custody requires two more cols to make it complete viz
(1) Description of Valuables said to be Contained in the boxes~~es~~
(2) Circumstances and Conditions of receipt
Both the Dry Officer and the Treasurer Should initial the receipt and return of the boxes of Valuables. The heading of the 2 Cols for initials should accordingly be modified.

4. The Dy Comr's attention is invited to the observation of the Dy Compt^r. that the accountants in the Dry, are not, in point of qualification and Capacity, Competent for the Efficient discharge of the work of a Dt Dry and that they Showed a want of knowledge

of the Civil Account Code and he is requested to take early steps to improve the Efficiency of the Dry Estabt by requiring the Younger members of the Estabt to pass the Account Test and by drafting to the Dry such of the Officials working in their departments as have passed the Account Test and shown an aptitude for the Dry work.

5. One very effective remedy to minimise to a considerable extent the irregularities now prevailing in the Dt Treasuries, would be to place in the hands of the Dry Officials, a Manual, containing clear instructions regarding every kind of Dry work and incorporating in it all standing orders and Circular instructions issued by the Compt^r from time to time. The Compt^r is requested to Compile a Manual on the lines of those in use in British India and adapted to the local needs.

6. Govt appreciate the promptness with which the Dy Comm^r has set right several of the defects noticed by the Inspecting Officer. His reply to the Compt^r regarding the action taken by him on the Inspection Report, is however silent about the laxity in the check exercised in the Dt Dry over the Taluk Stamp returns and the register of House Building Advances and also about the defects disclosed in the answers to the Printed Questions nos 8, 35, 40, 46, 58, 59, 61, 63, 66, & 67 and his attention is therefore drawn to these with the direction that they should be remedied soon.

24/6/[illegible]

Secretary

To- The Compt^r.
The Dy Comm^r Bangalore Dt

—

mnk 15/6/[illegible]